

## § 19.76

(d) *Withdrawal of supervision.* The regional director (compliance) shall notify the proprietor when ATF supervision of plant operations is to be withdrawn.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1395, as amended (26 U.S.C. 5553); sec. 806, Pub. L. 96-39, 93 Stat. 279 (26 U.S.C. 5201, 5202))

### § 19.76 Allowance of remission, abatement, credit or refund of tax.

The regional director (compliance) is authorized to allow claims for remission, abatement, credit, and refund of tax, filed under the provisions of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1323, as amended (26 U.S.C. 5008))

### § 19.77 Installation of meters, tanks and other apparatus.

The regional director (compliance) is authorized to require the proprietor to install meters, tanks, pipes, or any other apparatus which the regional director (compliance) deems advisable for the purpose of protecting the revenue. Any proprietor refusing or neglecting to install such apparatus when so required shall not be permitted to conduct business.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1395, as amended (26 U.S.C. 5552))

### § 19.78 Approval of qualifying documents.

The regional director (compliance) is authorized to approve, except as otherwise provided in this part, all qualifying documents, including bonds and consents of surety, required by this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1349, as amended, 1394, as amended (26 U.S.C. 5172, 5551); sec. 805, Pub. L. 96-39, 93 Stat. 275, 276 (26 U.S.C. 5171, 5173))

### § 19.79 Discontinuance of storage facilities.

When the regional director (compliance) finds that any facilities for the storage of spirits on bonded premises are unsafe or unfit for use, or that spirits stored are subject to great loss or wastage, he may require the discontinuance of the use of such facilities and require the spirits contained therein to be transferred to such other

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storage facilities as he may designate. Such transfer shall be made at such time and under such supervision as the regional director (compliance) may require and the expense of the transfer shall be paid by the owner or the warehouseman of the spirits. Whenever the owner of such spirits or the warehouseman fails to make such transfer within the time prescribed or to pay the just and proper expense of such transfer, as ascertained and determined by the regional director (compliance), such spirits may be seized and sold in the same manner as goods sold on distraint for taxes, and the proceeds of such sale shall be applied to the payment of the taxes due thereon and the cost and expense of such sale and removal, and the balance shall be paid over to the owner of such spirits.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1369, as amended (26 U.S.C. 5236))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985; 50 FR 23410, June 4, 1985]

## AUTHORITIES OF ATF OFFICERS

### § 19.81 Right of entry and examination.

Any ATF officer may at all times, as well by night as by day, enter any distilled spirits plant, or any other premises where distilled spirits operations are carried on, or structure or place used in connection therewith for storage or other purposes; to make examination of the materials, equipment, and facilities thereon; and make such gauges and inventories as he deems necessary. Whenever any ATF officer, having demanded admittance, and having declared his name and office, is not admitted into such premises by the proprietor or other person having charge thereof, he may at all times, use such force as is necessary for him to gain entry to such premises.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1357, as amended (26 U.S.C. 5203))

### § 19.82 Detention of containers.

Any ATF officer may detain any container containing, or supposed to contain, spirits when such officer has reason to believe that the tax imposed by law on such spirits has not been paid or determined as required by law or this